

Instructions: This Budget Narrative Sample Template should be filled out in its entirety. Any information that is included in blue text should be deleted prior to submitting this document as the "Budget Narrative" attachment. It is only included as guidance for sample text or suggested information. Costs listed in any category below should include an explanation of how the requested funds will be used to support the proposed project, whether it be federal or a non-federal/match cost. Please note that the response "Not Applicable," or "N/A," is generally not acceptable. Instead, a sufficient explanation should be provided in either the proposal narrative or within each field to explain why an item is not applicable.

Applicant Organization Name
Period of Performance

1. Personnel
Description: An employee of the organization whose work is tied to the proposed project.

Position	Name of Employee	Annual Salary/ Rate	Level of Effort (%)	Federal Share	Non-Federal Share	Total (Salary x LOE)
Ex: Program Director	John Doe	\$164,890	10.00%	\$13,191.20	\$3,297.80	\$16,489
Ex: Project Coordinator	TBD	\$46,276	100.00%	\$37,020.80	\$0.00	\$37,021
1. Personnel Sub-Total				\$50,212.00	\$3,297.80	\$53,510

Narrative Justification: Enter a description of the Personnel funds requested and how their use will support the purpose and goals of your proposal. Be sure to describe the role, responsibilities, and unique qualification of each position. Also, enter a description of Personnel Non-Federal Share provided (if any) and how their use will support the purpose and goals of your proposal. Be sure to describe how Non-Federal Share will help sustain and enhance your Federal budget request. Please adjust the formulas in Federal (column F) and Non-Federal Share (column G) to reflect accurate calculations in the Total column (column H).

SF-424a Note: Enter the total cost of 1.a in Section B Column 1 line 6a of the form.

2. Fringe Benefits
Description: May include contributions for social security, employee insurance, pension plans, etc. Only those benefits not included in an organizations indirect cost rate agreement (i.e., NICRA) may be shown as direct costs.

Component	Wage	Rate	Federal Share	Non-Federal Share	Total (Wage x Rate)
Ex: FICA	\$53,510	7.65%	\$2,675.49	\$1,418.01	\$4,093
Ex: Workers Compensation	\$53,510	2.50%	\$1,070.20	\$0.00	\$1,070
Ex: Health Benefits	\$53,510	2.50%	\$1,070.20	\$0.00	\$1,070
2. Fringe Benefits Sub-Total			\$4,815.88	\$1,418.01	\$6,234

Narrative Justification: Enter a description of the Fringe funds requested, how the rate was determined, and how their use will support the purpose and goals of this proposal. Also, enter a description of the Fringe Non-Federal Share provided (if any), how the rate was determined, and how their use will support the purpose and goals of the proposal. Be sure to describe how the Non-Federal Share will help sustain and enhance your Federal budget request. Please adjust the formulas in Federal (column F) and Non-Federal Share (column G) to reflect accurate calculations in the Total column (column H).

SF-424a Note: Enter the total cost of 2.a in Section B Column 1 line 6b of the form.

3. Travel
Description: Explain need for all travel. Must follow U.S. Government regulations. The lowest available commercial fares for coach or equivalent accommodations must be used. Local travel policies prevail.

Purpose of Travel	Item Description	Unit of Measure	Cost Per Unit/Rate	Number of Units	Federal Share	Non-Federal Share	Total (Cost Per Unit x No. of Units)
Ex: Leadership Training	Airfare--Origin: Egypt, Algeria, Tunisia, Morocco, Yemen, and/or Oman; Destination: Amman, Jordan	Roundtrip Airfare	\$ 500.00	20	\$9,000.00	\$1,000.00	\$10,000
	Lodging in Amman for 20 participants for 3 days (U.S. Government allowable rate)	day	\$ 183.00	60	\$10,980.00	\$0.00	\$10,980
	Meals and Incidentals for 20 participants for 3 days (M&IE--U.S. Government allowable rate))	day	\$ 127.00	60	\$7,620.00	\$0.00	\$7,620
Ex: Local Travel	Local travel in Amman, Jordan for 20 participants for 3 days	day	\$ 500.00	3	\$1,500.00	\$0.00	\$1,500
3. Travel Sub-Total					\$29,100.00	\$1,000.00	\$30,100

Narrative Justification: Describe the Purpose of Travel and how costs were determined. Also, enter a description of the Travel Non-Federal Share (if any) provided and how their use will support the purpose and goals of this proposal. Be sure describe how the Non-Federal Share will help sustain and enhance your Federal budget request. Please adjust the formulas in Federal (column F) and Non-Federal Share (column G) to reflect accurate calculations in the Total column (column H).

SF-424a Note: Enter the total cost of 3.a in Section B Column 1 line 6c of the form.

4. Equipment
Description: Permanent equipment is defined as non-expendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more.

Item Description	Unit of Measure	Cost Per Unit	Number of Units	Federal Share	Non-Federal Share	Total (Cost Per Unit x No. of Units)
None		\$ 5,100.00	2	\$5,100.00	\$5,100.00	\$10,200.00
4. Equipment Sub-Total				\$5,100.00	\$5,100.00	\$ 10,200.00

Narrative Justification: Enter a description of the Equipment and how its purchase will support the purpose and goals of this proposal. Also, enter a description of the Equipment Non-Federal Share (if any) provided and how its purchase will support the purpose and goals of this proposal. Be sure to describe how the Non-Federal Share will help sustain and enhance your Federal budget request. Please adjust the formulas in Federal (column F) and Non-Federal Share (column G) to reflect accurate calculations in the Total column (column H).

SF-424a Note: Enter the total cost of 4.a in Section B Column 1 line 6d of the form.

5. Supplies						
Description: Materials costing less than \$5,000 per unit and often having one-time use.						
Item Description	Unit of Measure	Cost Per Unit	Number of Units	Federal Share	Non-Federal Share	Total (Cost Per Unit x No. of Units)
Ex: General Office Supplies	Month	\$ 50.00	12	\$500.00	\$100.00	\$600
Ex: Laptop		\$ 900.00	1	\$900.00	\$0.00	\$900
5. Supplies Sub-Total				\$1,400.00	\$100.00	\$1,500

Narrative Justification: Enter a description of the Supplies requested and how their purchase will support the purpose and goals of this proposal. Also, enter a description of the Supplies Non-Federal Share (if any) provided and how their purchase will support the purpose and goals of this proposal. Be sure to describe how your Non-Federal Share will help sustain and enhance your Federal budget request. Please adjust the formulas in Federal (column F) and Non-Federal Share (column G) to reflect accurate calculations in the Total column (column H).

SF-424a Note: Enter the total cost of 5.a in Section B Column 1 line 6e of the form.

6. Contractual						
Description: The costs of project activities to be undertaken by a third-party contractor should be included in this category as a single line item charge. A complete itemization of the cost should be attached to the budget. If there is more than one contractor, each must be budgeted separately and must have an attached itemization.						
Name/Item Description	Unit of Measure	Unit Cost	Number of Units	Federal Share	Non-Federal Share	Total (Cost Per Unit x No. of Units)
Consultants						
Ex: Jane Smith/Leadership Training	Day	\$350	12	\$3,500.00	\$700.00	\$4,200
Ex: Jane Smith travel from Washington, DC to Amman, Jordan	Roundtrip Airfare	\$1,200	1	\$1,200.00	\$0.00	\$1,200
Ex: TBD/Monitoring and Evaluation	Day	\$275	12	\$3,300.00	\$0.00	\$3,300
Ex: Monitoring and Evaluation	Roundtrip Airfare	\$1,200	1	\$1,200.00	\$0.00	\$1,200
Contracts						
Ex. Sub-Award to Jordanian NGO	Award Agreement	\$10,000	1	\$10,000.00	\$0.00	\$10,000
6. Contractual Sub-Total				\$19,200.00	\$700.00	\$19,900

Narrative Justification: Explain the need for each agreement and how their use will support the purpose and goals of this proposal. For those contracts already arranged, please provide the proposed categorical budgets. For those subcontracts that have not been arranged, please provide the expected Statement of Work, Period of Performance and how the proposed costs were estimated and the type of contract (bid, sole source...etc). Also, explain the need for each Non-Federal Share contract agreement (if any) and how their use will support the purpose and goals of this proposal. Be sure to describe how the Non-Federal Share will help sustain and enhance your Federal budget request. Please adjust the formulas in Federal (column F) and Non-Federal Share (column G) to reflect accurate calculations in the Total column (column H).

SF-424a Note: Enter the total cost of 6.a in Section B Column 1 line 6f of the form.

7. Construction: Not Allowable						
SF-424a Note: Leave this section blank in Section B Column 1 & 2 line 6g of the form.						
8. Other Direct Costs						
Description: Expenses not covered in any of the previous budget categories.						
Item Description	Unit of Measure	Cost Per Unit	Number of Units	Federal Share	Non-Federal Share	Total (Cost Per Unit x No. of Units)
Ex: Office Telephone	Month	\$100	12	\$1,000.00	\$200.00	\$1,200
Ex: Amman hotel conference room rental for training	Day	\$800	3	\$2,400.00	\$0.00	\$2,400
8.a Other Direct Costs Sub-Total				\$3,400.00	\$200.00	\$3,600

Narrative Justification: Explain the need for each item and how their use will support the purpose and goals of this proposal. Be sure to break down costs into cost/unit and explain the use of each item requested. Also, explain the need for each Non-Federal Share item (if any) and how their use will support the purpose and goals of this proposal. Be sure to break down costs into cost/unit and explain the use of each item requested. Be sure to describe how the Non-Federal Share will help sustain and enhance your Federal budget request. Please adjust the formulas in Federal (column F) and Non-Federal Share (column G) to reflect accurate calculations in the Total column (column H).

SF-424a Note: Enter the total cost of 8.a in Section B Column 1 line 6h of the form.

9. Total Direct Costs

9.a Federal Cost <i>SF-424a Note: Enter the total cost in Section B Column 1 line 6i of the form.</i>		\$113,228
9.b Non-Federal Share <i>SF-424a Note: Enter the total cost in Section B Column 2 line 6i of the form.</i>		\$11,816
10. Indirect Costs (Must reflect a provisional or pre-determined Negotiated Indirect Cost Rate Agreement.)		
10.a Federal Cost <i>SF-424a Note: Enter the total cost of 10.a in Section B Column 1 line 6j of the form.</i>	0.00%	\$0
10.b Non-Federal Share <i>SF-424a Note: Enter the total cost of 10.b in Section B Column 2 line 6j of the form.</i>	0.00%	\$0
11. Total Costs (Sum of the Total Direct and Indirect Costs)		
11.a Federal Cost <i>SF-424a Note: Enter the total cost in Section B Column 1 line 6k of the form.</i>		\$113,228
11.b Non-Federal Share <i>SF-424a Note: Enter the total cost in Section B Column 2 line 6k of the form.</i>		\$11,816

BUDGET SUMMARY			
Budget Categories	Federal Share	Non-Federal Share	Total
1. Personnel	\$50,212	\$3,298	\$53,510
2. Fringe Benefits	\$4,816	\$1,418	\$6,234
3. Travel	\$29,100	\$1,000	\$30,100
4. Equipment	\$5,100.00	\$5,100.00	\$10,200
5. Supplies	\$1,400	\$100	\$1,500
6. Contractual	\$19,200	\$700	\$19,900
7. Construction	\$0	\$0	\$0
8. Other Direct Costs	\$3,400	\$200	\$3,600
9. Total Direct Costs (lines 1-8)	\$113,228	\$11,816	\$125,044
10. Indirect Costs (reflect provisional, pre-determined rate and allocation base)	\$0	\$0	\$0
11. Total Costs (lines 9-10)	\$113,228	\$11,816	\$125,044